

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,  
Plaintiff,  
v.  
KAMRAN AZIZI,  
Defendant.

Case No. 14-cr-00510-VC-1

**ORDER FOR FURTHER BRIEFING ON  
RESTITUTION**

Because the parties came to the sentencing hearing on June 27, 2017 unprepared to discuss restitution, they are required to file supplemental briefs on the issue. The briefs should explain, in particular, whether the Mandatory Victims Restitution Act applies and how the applicable statute affects the amount of restitution. *See United States v. Meredith*, 685 F.3d 814, 827 (9th Cir. 2012). Regardless of which statute it believes applies, the government is directed to submit the evidence underlying the calculations of federal and state tax loss contained in the presentence report and its sentencing memorandum. The parties should also address whether a further hearing on restitution is required. The government shall file its supplemental brief on restitution by July 11, 2017. Mr. Azizi shall file his supplemental brief by July 25, 2017. A further hearing on restitution will be held on August 22, 2017 at 10:30 a.m. (although, if a hearing is not necessary or required, it will be vacated).

**IT IS SO ORDERED.**

Dated: June 27, 2017

  
VINCE CHHABRIA  
United States District Judge